



# राजपत्र, हिमाचल प्रदेश

## (वसाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, शक्रवार, 6 जुलाई, 2007/15 भाषाढ़, 1929

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिमूचक

शिमला-2, 27 जून, 2007

संख्या ई०एक्स०एन०-एफ(5)-1/2007. हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश मूल्य परिवर्धन कर अधिनियम, 2005 (2005 का 12) की धारा 62 की उप-धारा (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश जनरल सेल्ज टैक्स (डिफरड पेयमेंट आफ टैक्स) स्कीम, 2005 (जिसे इसमें इसके पश्चात् "उक्त स्कीम" कहा गया है) में निम्नलिखित संशोधन करते हैं :—

1. संक्षिप्त नाम और प्रारम्भ.—(1) इस स्कीम का संक्षिप्त नाम हिमाचल प्रदेश जनरल सेल्ज टैक्स (डिफरड पेयमेंट आफ टैक्स) (संशोधन) स्कीम, 2007 है।

(2) यह स्कीम प्रथम अगस्त, 2005 से प्रवृत्त हुई समझी जाएगी।



2. पैरा 5-ए का संशोधन. उक्त स्कीम के पैरा 5-ए के विद्यमान उप-पैरा (1) के स्थान पर निम्न-लिखित उप-पैरा रखा जाएगा, अर्थात् :—

“5-A *Option by individual units.* The new and existing industrial units, other than those specified in the negative list, which have come into commercial production before 7th January, 2003 and which after approval of the Director of Industries or other officer so authorized by him, undertake substantial expansion only after 7th January, 2003 may (i) either continue to avail such facility of making deferred payment as specified in the proviso to sub para (1) of para 5 of this Scheme, or (ii) by making an application in Form S. T. (DP)-VII opt to pay the amount of deferred tax upfront at the net present value of 65% of the deferred tax liability for any tax period of a financial year, according to return, and upon making such payment, the registered dealer running such industrial unit shall be deemed to have paid the tax due from him according to such return. The option once exercised shall be final.”

3. फॉर्म एसटीडी (डीपीटी) VII का संशोधन.—उक्त स्कीम से संलग्न फॉर्म एसटीडी (डीपीटी) VII के पैरा 2 में “Period of deferment for which payment of 65% of the tax liability in lieu of tax deferred is being opted” शब्दों, अंकों और चिह्न के स्थान पर “Period of deferment in respect of which the payment of the amount of the deferred tax upfront at the net present value of 65% of the deferred tax liability is being opted” शब्द, अंक और चिह्न रखे जाएंगे।

आदेश द्वारा,

हस्ताक्षरित/-  
प्रधान मन्त्री।

[Authoritative English Text of Excise and Taxation Department Notification No. EXN-F(5)-1/2007, dated 27th June, 2007 as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

Shimla-171002, the 27th June, 2007

No. EXN-F(5)-1/2007.—In exercise of the powers conferred by sub-section (5) of section 62 of the Himachal Pradesh Value Added Tax Act, 2005 (Act No. 12 of 2005) the Governor of Himachal Pradesh is pleased to make the following amendments in the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 2005 (hereinafter called the ‘said Scheme’):—

1. *Short title and commencement.*—(1) This Scheme may be called the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) (Amendment) Scheme, 2007.

(2) It shall be deemed to have come into force on 1st day of August, 2005.

2. *Amendment of para 5-A.*—For existing sub-para (1) of para 5-A of the ‘said Scheme’ the following sub-para shall be substituted, namely :—

“5-A. *Option by industrial units.*—The new and existing industrial units, other than those specified in the negative list, which have come into commercial production before



7th January, 2003 and which, after approval of the Director of Industries or other officer so authorized by him, undertake substantial expansion only after 7th January, 2003 may (i) either continue to avail such facility of making deferred payment as specified in the proviso to sub-para (1) of para 5 of this Scheme, or (ii) by making an application in Form S. T. (DP)-VII opt to pay the amount of deferred tax upfront at the net present value of 65% of the deferred tax liability for any tax period of a financial year, according to return, and upon making such payment, the registered dealer running such industrial unit shall be deemed to have paid the tax due from him according to such return. The option once exercised shall be final."

3. *Amendment of Form S. T. (DP)-VII.*—In para 2 of the Form S. T. (DP)-VII appended to the said Scheme, for the words, figures and sign "Period of deferment for which payment of 65% of the tax liability in lieu of tax deferred is being opted", the words, figures and sign "Period of deferment in respect of which the payment of the amount of the deferred tax upfront at the net present value of 65% of the deferred tax liability is being opted" shall be substituted.

By order,

Sd/-  
Principal Secretary.

